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From:

Sent: Thursday, August 16, 2012 2:15:04 PM

To:

Cc:

Subject: RE: TMP and REIT

My mistake. I confused the term REMIC and REIT. But TEFRA would apply in any event if a partnership return was filed pursuant to section 6233 and Treas. Reg. 301.6233-1(a) if the small partnership exception does not apply. Trusts can elect to be taxed as partnerships under the check-the-box regulations. Whether this option exists for REITS would be under PSI jurisdiction. is the expert on check-the-box. PSI also has jurisdiction over trusts which presumably includes trusts that are REITs.